IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE ELEVENTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION Nos.18452, 18528 and 18531 of 2004

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WRIT PETITION NO : 18452 of 2004

Between:

M/s. Priyadarshini Cement Limited, Ramapuram, Nalgonda District,
rep by the Advisor - Corporate Affairs, Mr. G. Ramachandran

..... PETITIONER

AND

1 The Assistant Commissioner (CT) LTU, Nalgonda Division, Nalgonda.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction declaring the notice of the 1st Respondent dated 27-9-2004 demanding payment of

balance disputed tax of Rs. 3,42,22,596/- for the assessment year 2001-2002 as illegal, arbitrary and contrary to law and also direct the 1st Respondent to await the orders of the 3rd Respondent in the stay application filed by the Petitioner.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondents: SPL. GP FOR TAXES

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WRIT PETITION NO : 18528 of 2004

Between:

M/s.Priyadarshini Cements Ltd.,

Ramapuram, Nalgonda Dist.rep.by its Advisor-Corporate Affairs, Mr.G.Ramachandran.

..... PETITIONER

AND

1 The Asst.Commissioner (CT)(LTU), Nalgonda Division, Nalgonda.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Mandamus or any other appropriate writ or order or direction forbearing the 1st Respondent from proceeding to recover the disputed taxes of Rs.29,67,003/- and Rs.16,29,580/- for the years 2002-03 and 2003-04 respectively during pendency of stay applications before the 3rd Respondent as illegal, arbitrary and contrary to law and consequently direct him not to take any coercive steps for collection of the disputed taxes pending disposal of the appeal before the 2nd Respondent.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondents: SPL. GP FOR TAXES

WRIT PETITION NO : 18531 of 2004

Between:

M/s. Priyadarshini Cement Limited,

Ramapuram, Nalgonda District,

rep.by the Advisor-Corporate Affairs Mr. G. Ramachandran

..... PETITIONER

AND

1 The Assistant Commissioner (CT) LTU Nalgonda division, Nalgonda
2 The Appellate Deputy Commissioner (CT) Hyderabad rural Division, Hyderabad
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any of the appropriate Writ or order or direction declaring the notice of the 1st Respondent dated 27-9-2004 demanding payment of disputed tax of Rs. 14,53,033/- for the assessment year 2003-04 (Provisional) as illegal arbitrary and contrary to law and direct the 1st respondent to await the orders of the 3rd Respondent in the stay application filed by the petitioner.

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondents: SPL. GP FOR TAXES

The Court at the stage of admission made the following COMMON ORDER:
(per BN,J)

The grievance of the petitioner is that all the stay applications filed by the petitioner pending appeal on 30-09-2004 are not being taken up by the appellate authority. In the mean time, the Department is proceeding by taking coercive measures for collection of the disputed tax.

Considering the fact that the stay applications are pending, we direct that the stay applications shall be taken up on
18-10-2004 and the concerned authority shall try to dispose of the applications on the same day or immediately thereafter. No further notice to the petitioner for appearance before the concerned authority would be necessary till the stay applications are disposed of. There shall be stay for taking any coercive steps against the petitioner for collection of the disputed tax.

The writ petitions are accordingly disposed of. No costs.

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(BILAL NAZKI, J)

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(S.ANANDA REDDY, J)

11th OCTOBER, 2004.

Note: wire at party's costs.

B/o

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To

1 The Assistant Commissioner (CT) LTU, Nalgonda Division, Nalgonda.
2 The Appellate Deputy Commissioner (CT), Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh, Nampally, Hyderabad.

4 Two CCs to the Special Government Pleader for Taxes, A.P.High Court Buildings, Hyderabad (OUT).

5 Two CD copies.